

SENATE BILL 931

By Ketron

AN ACT to amend Tennessee Code Annotated, Title 67,
relative to certain exemptions and credits under
the franchise and excise tax laws provided to
businesses which employ illegal immigrants.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 1, Part 1, is amended by
adding the following language as a new, appropriately designated section:

Section 67-1-1__.

(a) Any person exempt from payment of all or any portion of the tax imposed pursuant to chapter 4, parts 20 or 21 of this title or receiving a credit to be applied against the tax imposed pursuant to chapter 4, parts 20 or 21 of this title that knowingly employs an illegal immigrant in this state shall no longer be eligible for such exemption or receive such credit for the tax year in which the department discovers the employment relationship. For purposes of this section, "illegal immigrant" means a person who is not authorized by law to be present in the United States.

(b) The department is authorized to promulgate rules and regulations necessary to effectuate the purposes of this section. All such rules and regulations shall be promulgated in accordance with the provisions of the Uniform Administrative Procedures Act, compiled in title 4, chapter 5.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.